

**604. PROPERTY EXEMPT FROM TAXATION – MOTOR VEHICLES AND VESSELS  
PROPERLY REGISTERED (RULE 604).**

Sections 49-446 and 63-602J, Idaho Code. The owner of a recreational vehicle must pay a recreational vehicle annual license fee as authorized by Section 49-446, Idaho Code and computed in accordance with Rule 020 of these rules in order to be exempt under Section 63-602J, Idaho Code.

( )